

## Financial Disclosure Certificate

Agency Title \_\_\_\_\_ Agency Code \_\_\_\_\_

### 90.40.95.A Financial Disclosure Certificate

**I certify that to the best of my knowledge the following statements are true:**

1. The transactions and adjustments submitted to the Agency Financial Reporting System (AFRS) for Fiscal Year 2003 accurately and completely reflect the agency's activity and ending account balances for each of the accounts listed below, in conformity with Generally Accepted Accounting Principles (GAAP) as outlined in the *State Administrative and Accounting Manual* (SAAM) and demonstrate legal compliance, where applicable.
2. There are no outstanding litigations or contingencies, in the agency that will materially affect these balances; or if such conditions exist, their disclosure is attached to this certification, such as a letter from the Attorney General's Office.
3. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to this agency.
4. We have identified and disclosed to the auditor violations and possible violations of laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
5. We are responsible for establishing and maintaining effective internal control over financial reporting. The agency's system of internal controls complies with the prescribed requirements as contained in Chapter 20 of SAAM.
6. Fund balance reserves and designations are proper and appropriately classified.
7. Provisions for uncollectible receivables have been properly identified and recorded.
8. Interfund and interagency activity and balances have been appropriately classified and reported.
9. Deposits and investment securities are properly classified in category of custodial credit risk.
10. Inventories have been properly identified and recorded. Provisions have been made to reduce excess or obsolete inventory, when material, to their estimated net realizable value.

## Financial Disclosure Certificate - concluded

11. Capital assets, including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated. The state has satisfactory title to all owned assets and there are no liens or encumbrances on such assets nor has any asset been pledged. The balances shown for capital assets in the Agency Financial Reporting System (AFRS) reflect fairly the agency's capital assets on June 30, 2003, and that these balances have been reconciled to assets \$5,000 and over in our authorized capital asset subsidiary system.
12. If the modified approach is used to account for eligible infrastructure assets, the entity meets the GASB-established requirements as outlined in SAAM Subsection 30.20.80.
13. We have completed and submitted all disclosure forms applicable to the agency's accounts and activities.
14. No exceptions to the above certifications have occurred subsequent to June 30, 2003, and through the date of this certification; or if such conditions exist, their disclosure is attached to this certification.

**Note: Any exceptions to the above certifications are attached with a narrative detailing the variance(s) and our proposed or completed corrective actions.**

Account Code	Account Code	Account Code	Account Code	Account Code	Account Code

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Printed Name & Title of Agency Head

Signature

Date

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Printed Name and Title of Chief  
Financial Officer

Signature

Date